

## ABSTRACT

A new method to form a floating gate for a flash memory device is achieved. The method comprises forming a gate dielectric layer overlying a substrate. A first conductor layer is deposited overlying the gate dielectric layer. A masking layer is formed overlying the first conductor layer. The masking layer and first conductor layer are etched through. A second conductor layer is deposited overlying the masking layer, the first conductor layer, and the substrate. The second conductor layer is etched down to form spacers on the sidewalls of the first conductor layer and the masking layer. The spacers extend vertically above the top surface of the first conductor layer. The masking layer is etched away to complete said floating gate.